

Appendices

King County at a Glance

Population Statistics :

Population Statistics As of April 1, 2004			
	King County Cities	Unincorporated King County	King County Population
1990	993,495	513,824	1,507,319
1995	1,116,200	497,400	1,613,600
1996	1,196,900	431,900	1,628,800
1997	1,214,100	432,100	1,646,200
1998	1,260,900	404,900	1,665,800
1999	1,289,900	387,100	1,677,000
2000	1,384,270	352,764	1,737,034
2001	1,404,721	353,579	1,758,300
2002	1,422,160	352,140	1,774,300
2003	1,427,457	351,843	1,779,300
2004	1,431,505	356,795	1,788,300
2005	1,443,800	364,500	1,808,300

Land Area and Population Density, 2005:

2,134 square miles total land area
 1,755 square miles unincorporated area
 379 square miles in 39 cities

Population density per square mile: 847
 Unincorporated population density per square mile: 208
 Incorporated population density per square mile 3,809

Twelve Largest Employers	2000
The Boeing Co.	City of Seattle
University of Washington	Costco
Metro-King County government	Swedish Hospital
Safeway Stores Inc.	Bank of America
U S Postal Service	Providence Health System
Microsoft Corp.	QWest Communications

King County Employment Categories:

Average Annual Employment and Total Wages in Covered Employment, 2003				
Industry	Average Number of Employees	Percent of Total	Annual Wages Paid (\$ in 000's)	Percent of Total
Services	364,400	33.6	\$ 20,531,400	38.5
Retail Trade	177,750	16.4	4,355,800	8.2
Government	152,300	14.0	6,776,100	12.7
Manufacturing	105,000	9.7	6,113,100	11.5
Finance, Insurance & Real Estate	76,700	7.1	4,423,300	8.3
Transportation, Communication, Utilities	62,100	5.7	3,164,900	5.9
Wholesale Trade	60,000	5.5	3,350,300	6.3
Construction	53,850	5.0	2,421,000	4.5
Other	24,000	2.2	1,931,000	3.5
Agriculture, Forestry & Fishing	9,100	0.8	307,500	0.6
2003 Total	1,085,200	100	\$ 53,374,500	100

Highest Elevation Point: Mount Daniel 7,986 Feet
Lowest Elevation Point: Sea Level

Lakes: 760 lakes and reservoirs in King County.

Parks: 650 parks and recreation areas.

Precipitation* (inches) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Record	5.63	4.19	3.7	2.54	1.68	1.51	0.77	1.07	1.88	3.51	5.79	5.82
Mean												

Temperature* (degrees Fahrenheit) 1964-1993 Average

Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
Record	39.3	42.7	44.9	49.0	55.3	60.3	64.6	64.6	60.0	52.3	44.7	40.5
Mean												
Max	44.3	48.8	52.0	57.2	64.4	69.5	75.0	74.6	69.1	59.4	50.2	45.3
Min	34.2	36.5	37.7	40.8	46.2	51.1	54.2	54.5	50.9	45.1	39.2	35.7

*Data above are from Local Climatological Data Annual Summary with Comparative Data 1993 for the Seattle / Tacoma International Airport

Licensed Drivers: 1,337,965 in 2002

Licensed Vehicles: 1,586,233 in 2002

Number of Institutions of Higher Learning:

Number of Major Four-Year Colleges and Universities, Public and Independent: 7

Number of Public Community and Technical Colleges: 10

April Population by Racial Categories and for Hispanic Origin							
Year	Total	White	Black	American Indian	Asian + Pacific	Other + Multi-Race	Hispanic Origin*
1980	1,269,749	1,122,011	55,950	12,437	62,459	16,892	26,631
1990	1,507,319	1,278,532	76,289	17,305	118,784	16,409	44,337
2000	1,737,034	1,315,507	93,875	15,922	196,758	114,972	95,242

*Persons of Hispanic Origin may be of any race.

County Population by Selected Age Category as of April 1, 2000			
Age	Population	Age	Population
0-4	105,321	35-54	567,959
5-9	111,162	55-64	141,527
10-14	109,992	65-74	88,884
15-19	108,261	Over 75	92,888
20-34	411,040	Total	1,737,034

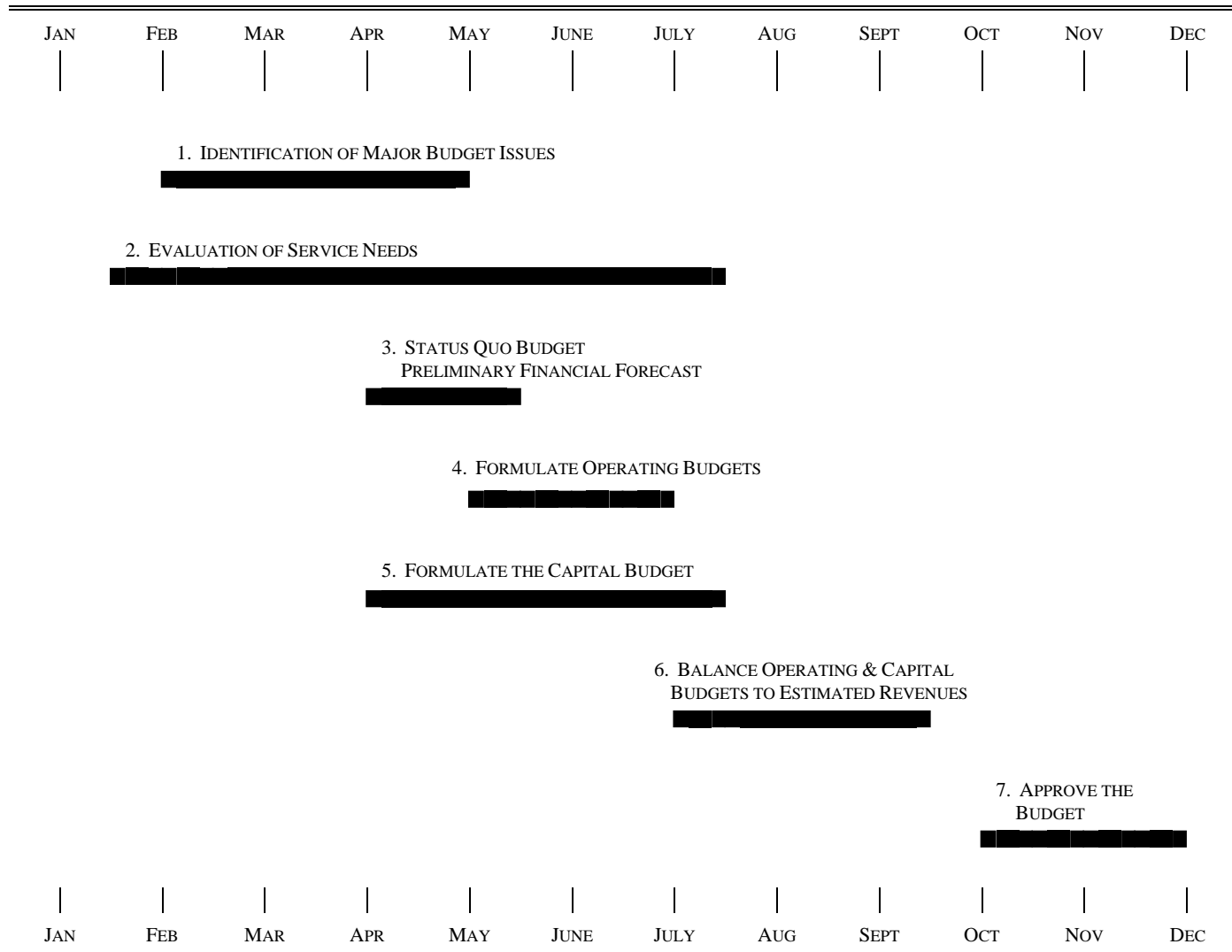
Sources: US Census Bureau (2000 US Census); Washington State Office of Financial Management;
Washington State Employment Security Department; King County Office of Management and Budget.
cf 10/05

THE KING COUNTY BUDGET PROCESS

The overall purpose of King County's budget process is to improve government accountability, a process that results in this budget book. This book is a key policy document outlining 2006 County services and capital projects. Budget development is a process for identifying funding priorities in the coming year and making adjustments that will liberate sufficient resources to fund new, high-priority program initiatives and capital projects. The calendar and narrative that follow describe the budget development process, phases, and participants.

Budget development for new capital improvement projects coincides with budget development for operating programs. In addition, ongoing capital improvement projects are reviewed, progress evaluated, and prior year funding plans updated. This process results in the Capital Improvement Program (CIP) resource book which details the five-year funding plans for 2006-2011. Criteria were adopted by the County Executive and Cabinet to target new CIP projects of the highest priority for funding in 2005.

THE KING COUNTY BUDGET DEVELOPMENT PROCESS



The King County Budget Process

1. IDENTIFY MAJOR BUDGET ISSUES/IMPACT ASSESSMENT. (FEBRUARY - MAY)

This preliminary phase of the budget development process is to identify significant budget issues for the following year. Between February and May of each year, the Executive and his Cabinet identify operations facing significant volume increases, unmet community needs, methods to improve services to the public, major maintenance requirements, new or expanded facility requirements, and other budget issues. Preliminary cost estimates are discussed for these identified budget issues.

During this phase a review of the County's long term financial and programmatic policies is conducted to identify areas of possible change given the current economic environment and needs of the County's citizens. Once established, these policies vary little from year to year. Changes most often result from the creation of a new policy. King County constantly strives to improve the processes that have resulted in its current state of excellent fiscal health. These long-term policies are one of these processes.

During this phase the County's short-term financial and operational policies are reviewed. Departments determine their main priorities and objectives for the year. They develop programs and determine the budget implications of their plans. The results of this process can be seen in the Executive Proposed Budget. The Budget Book addresses the issues and priorities of the County on a programmatic basis. This section crosses organizational boundaries to present the County's main functional responsibilities. Within these areas, individual departments address the goals and objectives for the year on a department by department basis. The department sections explain how they will accomplish the broad operational policies and priorities discussed in the overall program area.

2. EVALUATE SERVICES NEEDS. (JANUARY - JULY)

This secondary phase is to evaluate existing County services and identify priority service needs for the community. This evaluation goes hand-in-hand with the preliminary phase and is highlighted with a series of meetings between the Budget Office and Executive Cabinet to clarify program priorities.

3. ESTABLISH STATUS QUO BUDGET AND PRELIMINARY FINANCIAL FORECAST. (APRIL - MAY)

During this phase, next year's estimated costs to provide programs at this year's service levels are determined (status quo) and then are compared to preliminary revenue forecasts. This step gives County officials an idea of what the County can afford and what reductions may need to be made to maintain existing service levels during the next budgeted year.

The status quo process is the first phase of the County's financial plan development. Financial planning goes on throughout the budget process for all appropriated funds. The plans present the prior year's actual data, the current year's budget and a three-year financial forecast. The Current Expense (General) Fund Financial Plan is presented in the Economic and Revenue Section of the budget book.

The development of financial forecasts and the department's operational priorities of the County are guided by annual review of a series of financial indicators that affect the County. The review is conducted at the same time as the budget process.

4. FORMULATE OPERATING BUDGET. (MAY - JUNE)

After assessing next year's estimated financial position at "status quo" funding levels, a plan for funding expanded programs is formulated. If there is a reduction in revenue forecasted for the following year, the plan requires departments to take measures to reduce program spending and requires the departments to

identify additional program cuts to meet the established financial targets. The Budget Office sets the financial targets. Operating budget requests are submitted by all County departments, except the County Council agencies.

5. FORMULATE THE CAPITAL BUDGET REQUESTS. (APRIL - JULY)

The departments are directed to identify the County's requirements for major construction or renovation of public facilities, and acquisition of land related to future capital projects. Those requirements are then costed and ranked according to necessity by the responsible County department.

6. BALANCE OPERATING AND CAPITAL BUDGETS TO ESTIMATED REVENUES. (JULY - SEPTEMBER)

This phase of the budget development process involves detailed analysis of department budget requests and decisions over which requests for new or expanded programs should be recommended for funding during the following year. The Budget Office updates financial forecasts; Executive Cabinet task forces formally analyze program priorities; the Budget Office per established Executive criteria prioritizes capital project requests; and the County Executive decides final funding recommendations. The Budget Office ensures that the final funding recommendations for operating and capital budgets are balanced with the estimated following year revenues.

7. APPROVE THE BUDGET. (OCTOBER - DECEMBER)

The Executive Proposed Budget is transmitted to the County Council. The Budget Office transmits financial plans for all the budgeted County funds as part of the Proposed Budget. The Council reviews the proposed budget, holds public hearings, adjusts the budget as Council members deem necessary, and adopts the budget as required by State law.

8. PROCESS FOR AMENDING THE ANNUAL BUDGET (JANUARY – DECEMBER)

The King County annual budget is established by enactment of an ordinance by the King County Council, which allocates specific funding to each agency within the county, and establishes the source of the funding and determines the number of Full Time Equivalents (FTE).

A County agency must determine that it is appropriate for a supplemental appropriation or correction to the existing ordinance, which established the County Budget. The affected agency prepares an ordinance, which amends the annual budget ordinance for their particular section. This amendment may be in the form of an increase/decrease or a change in the FTE count. The proposed ordinance is forwarded to the King County Executive for approval and transmitted to the King County Council.

The proposed legislation is forwarded to the Budget Office. The King County Code charges this office with the review and with ensuring that there are sufficient funds available to meet the request. The Budget Office then makes a recommendation to the Executive as to the appropriateness of the supplemental request.

The legislation is transmitted to the Council. The legislation is introduced at the meeting of the complete council and is assigned to the committee charged with examining the request (usually the Budget and Fiscal Committee). The legislation must then be advertised in a recognized

newspaper (usually by title of the legislation), advising the public of the nature of the legislation and setting a time for a hearing before the full council.

The legislation is placed on the committee agenda for hearing and determination of applicability. The chair of the committee then recommends back to the Council Chair a recommendation of “do pass” to the full council. The legislation must be openly read during two regular sessions of the Council. The Council Chair, working with the Clerk of the Council, places the matter on the agenda for the regular meeting of the council and public testimony is taken. At the close of public testimony, a vote of the Council is taken and a majority decision is announced.

By the theory of merger, the enacted legislation is merged into the annual budget ordinance, becoming a part of the annual budget ordinance.

DESCRIPTION OF KING COUNTY FUNDS

The use of fund accounting is one of the major differences between government and commercial accounting. A fund is defined as an entity with a separate set of accounting records segregated for the purpose of carrying on a specific activity. Each fund is treated as a separate and self-sustaining business entity. For example, the County's Federal Housing and Community Block Grant is accounted for in a separate fund. The receipt and use of these grant monies are tracked, and at year end the assets and liabilities associated with the grant are determined.

For accounting purposes, there are three fund types: governmental, proprietary, and fiduciary. Governmental funds are used to account for general government operations such as police, human services, parks, or capital projects. Governmental Fund Types are classified as Current Expense (general fund), special revenue, debt service, and capital projects. Proprietary funds are used to account for a government's activities that are similar to the private sector businesses and are classified as enterprise or internal service. Enterprise Funds are established to account for organizations, which are intended to be self-supporting through fees charged for services to the public, one example is the Airport Fund. Internal Service Funds are established to account for certain activities, which support other County Operations, one such fund, are the Computer and Communications Fund. Fiduciary funds are classified as agency or trust. Agency funds, such as the Salary Fund, are clearing accounts used to account for assets held by King County in its capacity as custodian and are offset by an equal, related liability. Agency funds are not budgeted.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental or proprietary type. Governmental funds, like the Current Expense or Special Revenue funds, are accounted for on a modified accrual basis which has a spending measurement focus. This means that only current assets and current liabilities are generally reported on their balance sheets and their operating statements present financial flow information of revenues and expenditures. Thus, there is a matching of amounts owed during the current business cycle to revenues to be received in cash during the current business cycle. Proprietary-type funds are accounted for on an accrual basis which has a cost services or capital maintenance measurement focus. All assets and all liabilities, whether current or non-current, are reported on their balance sheets and their operating statements present revenue and expenses just like a private business enterprise.

King County's revenue sources are distributed among its various funds to support the provision of County services and capital improvements. A brief description of the major categories of funds follows.

GOVERNMENTAL FUND TYPES

Current Expense Fund

The Current Expense Fund (CX) is the County's "general fund." It is the largest operating fund of King County. The fund is used to account for all resources not required to be accounted for in another fund. The Current Expense Fund supports law, safety, and justice programs; the County's financial and administrative management; parks; arts; and community development planning. In addition, the Current Expense Fund contributes to the operating budgets of the County's public health, human services, emergency medical services, alcoholism, developmental and environmental services, and job training. It also makes contributions to selected capital funds for Capital Improvement Program projects when no other funding source is appropriate.

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are legally or administratively restricted for special purposes. These funds receive revenues from a variety of sources, including Federal and State grants, taxes, permits, and service fees. These revenues are dedicated to supporting the programs of the individual special revenue fund.

Four Special Revenue Funds account for over half of the total 2002 budgets for this fund group. They are the County Road, Public Transportation, Public Health Pooling, and the Human Services funds. During 2004 the County will have 33 Special Revenue Funds. Twenty-eight of those funds are budgeted annually.

Fund	Budgeted	Not Budgeted	Comments
Criminal Justice	X		
County Road	X		
Landfill Post Closure Maintenance	X		
River Improvement	X		
Veterans' Relief	X		
DHS/Developmental Disabilities	X		
Civil Defense		X	
Recorder's O&M	X		
Enhanced 911 Emergency Telephone System	X		
DHS/Mental Health	X		
Road Improvement Guaranty		X	Special Assessment Fund.
Arts & Cultural Development	X		
Emergency Medical Services	X		
Treasurer's O&M		X	Not budgeted pursuant to Revised Code of Washington 84.56.020.
Surface Water Management	X		
Automated Fingerprint Identification System	X		
Bridge Replacement		X	
Alcoholism & Substance Abuse	X		
Local Hazardous Waste	X		
Department of Development & Environmental Service	X		
Public Health Pooling	X		
Parks 2004 Levy	X		
Intercounty River Improvement	X		
Parks Equipment Replacement	X		

Grants	X
Work Training Program	X
Community Development Block Grant	X
Youth Sport Facility Grant	X
Public Transportation Fund	X
Noxious Weed Control	X
Logan/Knox Settlement	X
Clark Contract Administration	X
Risk Abatement	X

Debt Service Funds

Debt Service funds are employed to account for resources used to repay the principle and interest on general-purpose long-term debt. Property taxes are levied annually to meet redemption requirements unless other revenue sources are specifically dedicated to repayment of the bonds. The Unlimited and Limited General Obligation Bond Funds represent the bulk of Debt Service Funds appropriations.

Capital Project Funds

Capital Project Funds pay for major construction and land acquisition projects that are included in King County's capital improvement budget. Revenues for capital funds are derived from taxes, contributions from operating funds, Federal and State grants, and bonds. These revenues are usually dedicated to maintain capital programs and are not available to support operating expenses.

PROPRIETARY FUND TYPES

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business enterprises. They are established as fully self-supporting operations with revenues provided principally from fees, charges, or contracts for services. Enterprise Fund revenues and expenditures may fluctuate with changing service levels or consumer demand. Spending in Enterprise Funds is generally dictated by decisions within the scope and quality of service, by price levels, and/or by contract terms. King County has four enterprise funds: (1) the Solid Waste Enterprise is comprised of the Solid Waste Operating Fund, Solid Waste Capital Equipment Recovery Fund, Energy Resource and Recovery Fund, Landfill Reserve Fund, the Solid Waste Marketing Commission, and several bond-financed capital project funds; (2) the King County International Airport Enterprise Fund; (3) Public Transportation Fund; and, (4) Water Quality Fund.

Internal Service Funds

Internal Service Funds are used to account for operations similar to those accounted for in Enterprise Funds, but which provide goods or services primarily to other departments on a cost-reimbursable basis. The County's data processing is an example of such an activity. The majority of the appropriations in these funds are double-budgeted, as they are also included in the paying agencies that receive the services. There are eight Internal Service Funds: Insurance, Computer and Communications Services, Printing and Graphic Arts, Safety and Claims

Management, Public Works ER&R, Motor Pool ER&R, Employee Benefits, and Construction and Facilities Management.

BASIS OF BUDGETING

For governmental type funds, King County uses the modified accrual basis of budgeting except in certain circumstances described below. Revenues are estimated on the basis of when they become susceptible to accrual, such as intergovernmental revenues where revenue estimates are matched with appropriations. Those revenues not susceptible to accrual are taxes, licenses, and permits. Expenditures are budgeted based on liabilities expected to be incurred in the acquisition of goods and services.

In the Current Expense and budgeted Special Revenue Funds, the legally prescribed budgetary basis differs from the Generally Accepted Accounting Principles (GAAP) basis as follows:

1. For the Current Expense and Special Revenue Funds, prepayments are budgeted as expenditures whereas on the GAAP basis, an asset will be established at the date of payment and will be amortized over the accounting periods that are expected to benefit from the initial payment;
2. For the Current Expense and Special Revenue Funds, Capitalized expenditures related to capital leases are not budgeted. Only the annual payments under capital leases are budgeted;
3. In the Current Expense fund, certain intrafund operating transfers in-and-out, eliminated in the GAAP basis statements, are budgeted;

Two funds within the Special Revenue Fund group do not have an annual basis of budgeting. They are the Grants Fund and the Federal Housing and Community Development Block Grant Fund. Budgets within these funds are on a multi-year basis with the budget for a particular program covering one or more fiscal years. Total revenues and expenditures for the program are budgeted at its inception and any unexpended balance at the end of the fiscal year is reappropriated to the next fiscal year.

In the Debt Service Funds, the legally prescribed budgetary basis is in conformity with GAAP.

All Capital Project Funds except for the Road Improvement Guaranty Fund and Water Quality Funds are budgeted using continuing appropriations, which do not lapse at year-end. The current year's portion of the County's six-year capital improvement program is appropriated each year. The Road Improvement Guaranty Fund is not budgeted and reports capital improvement assessments construction activity pursuant to Revised Code of Washington Chapter 36.40.200 and the County Charter Section 480.

Although the proprietary funds, called internal service and enterprise, are accounted for on a cost of services or "capital maintenance", measurement focus in the financial statements are prepared in conformance with GAAP. The budget uses the "financial flow" measurement focus whereby the budgeted revenues and expenditures represent the source and application of available

spendable resources. The major cases where the budgetary basis departs from the accrual basis are where:

- The receipt of assessments receivable are budgeted;
- The accrued portion of such expenses as accrued vacation and sick leave, accrued insurance policy expenses, accrued estimated claims settlements, and accrued interest expense are not budgeted in the year of accrual;
- The maintenance inventory is budgeted under the purchase method, not the consumption method;
- The purchase cost of capital items has been budgeted, but depreciation and amortization expenses have not been budgeted;
- Expenditures related to the book value of capitalized land and equipment disposed or donated are not budgeted; Expenditures for the payment of bond and capital lease debt principle are budgeted; Expenditures for the prepayment of debt services are budgeted;
- In the Internal Service Funds, expenses for bad debts are treated as negative revenues on the budgetary basis; and
- The supplemental pension payments to the State of Washington Department of Labor and Industries for which the Safety and Claims Management Fund (an Internal Service Fund) acts as a clearing fund are budgeted.

GLOSSARY

Account Class—A grouping of like accounts used as a basis for classifying financial information such as types of revenues and expenditures.

Accrual Basis—This is the basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned. Unbilled service receivables are recorded at year-end.

Allot—To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize—Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriations—A legal authorization granted by the County Council to make expenditures and to incur obligations for specific purposes.

Assessed valuation—A determination of value set upon real estate or other property, by a government, as a basis for levying taxes.

Asset—Any owned physical object (tangible) or right (intangible) having a monetary value.

Available (Undesignated) Fund Balance— The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Base Budget— The base budget is the starting point for the year's current operating budget. It represents the cost of continuing the existing levels of service in the current budget year.

Bond—A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

- **General Obligation (G.O.) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government.
- **Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.
- **Bond Refinancing**—The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget—A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis—This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally take one of three forms: GAAP, cash, or modified accrual.

Budget Calendar—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Assets—Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget—The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Improvements—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Improvement Project—A particular project that relates to the acquisition (purchase) or construction of major capital facilities.

Capital Outlay—Expenditure related to procuring fixed assets which have a value of \$250 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve—An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis—A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Commodities—Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Constant or Real Dollars—The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI)—A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency—A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA)—An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service—The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax—A tax levied to support a specific government program or purpose.

Deficit—The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation—Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-Related Fees—Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement—The expenditure of monies from an account.

Encumbrances—Commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

Encumbrance—The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements—Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure—A net decrease in financial resources. Expenditures include operating expenses that require the use of current assets. This term designates the cost of goods delivered or

services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Expense—Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Financial Plan—A summary by fund of planned revenues and expenditures, reserves, and undesignated fund balances.

Fiscal Policy—A government's policies with respect to revenues spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Faith and Credit—A pledge of a government's taxing power to repay debt obligations.

Full-Time Equivalent Position (FTE)—A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

Fund—An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

Fund Balance—The fund equity of governmental funds and trust funds or the excess of the assets of a fund over its liabilities, reserves and carryover.

GAAP—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Grants—A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Hourly—An employee who is paid on a per hour basis.

Infrastructure—The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers—The movement of monies between funds of the same governmental entity.

Intergovernmental—Refers to transactions between the different levels of government, e.g., city, county, state, and federal.

Intergovernmental Revenue—Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges—The charges to user departments for services provided by another government agency. Examples are data processing services or insurance funded from a central pool.

Lapsing Appropriation—Automatic termination of an appropriation. Appropriations are made for a certain period of time, generally for the fiscal year. At the end of the specified period, any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

Levy—To impose taxes for the support of government activities.

Levy Rate—The amount of tax levied for each \$1,000 of assessed valuation.

Liability—Indebtedness of a governmental entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of county bonds. These are debts or legal obligations arising out of transactions in the past that must be liquidated, renewed, or reduced at some future date.

Line-Item Budget—A budget prepared along departmental lines that focuses on what is to be bought.

Long-Term Debt—Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies—Expendable materials and operating supplies necessary to conduct departmental operations.

Mill—The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual Basis—The basis of accounting adapted to the governmental-fund type spending. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". Expenditures, other than accrued interest on general fiscal long-term debt, are recognized when the related fund liability is incurred.

Net Budget—The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars—The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure—An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

Objective—Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations—Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisitions, spending, and service delivery activities of a government are controlled.

Operating Revenue—Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses—The cost for personnel, materials and equipment required for a department to function.

Ordinance. A formal legislative enactment by the Council or governing body of a governmental entity.

Pay-As-You-Go Basis—A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Performance Budget—A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators—Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure—Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services—Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances—Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program—A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget—A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Category—A grouping of departmental expenditures by functional or program activities which are directed toward a common purpose or goal.

Program Performance Budget—A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a workgroup. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)—Revenues earned by a program, including fees for services, license and permit fees, and fines.

Reserve—An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution—A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources—Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue—Amounts received by a government through such sources as taxes, fines, fees, grants, or charges for services which can be used to finance government operations or capital assets. These amounts increase the net assets of the government. For those revenues that are recorded on the accrual basis, this term designates additions to assets that : (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in Enterprise and Intragovernmental Service Funds.

Service Lease—A lease under which the lessor maintains and services the asset.

Service Level—Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Site-Based Budgeting—A decentralized budget process whereby budget preparation and development are based on individual departmental sites.

Source of Revenue—Revenues classified according to their point of origin.

Supplemental Appropriation—An additional appropriation made by the governing body after the budget year or biennium has started.

Supplemental Requests—Programs and services which departments would like to have added (in priority order) over their target budget, or if revenue received is greater than anticipated.

Tax Levy—The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out—Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance—The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges—The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost—A cost that increases or decreases with increases or decreases in the amount of service provided, such as the payment of a salary.

Workload Indicator—A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Summary Comparison of 2006 Appropriations by Program Category All Resources

Program Category	2004 Adopted	2005 Adopted	2006 Proposed	2006 - 2005 \$ Change % Change
General Government	430,811,549	431,576,420	473,869,704	42,293,284 9.8%
Physical Environment	743,290,775	760,861,114	881,153,178	120,292,064 15.8%
Health and Human Services	412,091,294	431,290,173	435,444,326	4,154,153 1.0%
Law, Safety and Justice	404,577,665	422,635,051	445,027,027	22,391,976 5.3%
Total Operating	1,990,771,282	2,046,362,758	2,235,494,235	189,131,477 9.2%
Debt Service	280,565,479	298,057,109	333,712,535	35,655,426 12.0%
Capital Improvement	601,412,710	941,770,848	788,426,956	(153,343,892) -16.3%
TOTAL	2,872,749,472	3,286,190,715	3,357,633,726	71,443,011 2.2%
Non-Categorized				
CX Fund Transfers	56,996,381	58,468,390	61,915,566	
Sales Tax Contingency	3,920,150	4,171,491	4,504,569	
Children and Family Services	7,294,913	7,440,673	7,686,457	
CJ Funds Other	481,243	-	-	
Roads and Airport Construction Transfer	29,788,813	33,966,583	33,504,722	
PERS Liability and Risk Abatement	34,725,500	23,472,683	2,200,000	
Total Non-Categorized	133,207,000	127,519,820	109,811,314	
Grand Total	\$ 3,005,956,472	\$ 3,413,710,535	\$ 3,467,445,040	

Summary Comparison of 2006 Appropriations by Program Category Current Expense and General Fund

Program Category	2004 Adopted	2005 Adopted	2006 Proposed	2006 - 2005 \$ Change % Change
General Government	81,385,057	84,839,849	89,271,806	4,431,957 5.2%
Parks/DDES	5,658,086	5,775,121	5,864,077	88,956 1.5%
Health and Human Services	30,003,136	34,013,755	39,314,476	5,300,721 15.6%
Law, Safety and Justice	372,839,659	384,695,154	410,920,956	26,225,802 6.8%
CX Transfers to CIP	21,127,962	17,253,088	15,747,061	(1,506,027) (8.7%)
Other Agencies	14,254,282	10,173,934	12,122,649	1,948,715 19.2%
Total Current Expense*	525,268,182	536,750,901	573,241,025	36,490,124 6.8%
Subfunds to the General Fund				
Sales Tax Reserve Contingency	3,920,150	4,171,491	4,504,569	333,078 8.0%
Children and Families Set-Aside	15,695,025	19,984,454	19,636,657	(347,797) (1.7%)
Inmate Welfare	1,198,223	1,201,285	1,338,011	136,726 11.4%
Total General Fund	\$ 546,081,580	\$ 562,108,131	\$ 598,720,262	\$ 36,612,131 6.5%

*The CX financial plan expenditures and this table reconcile by reducing the total CX fund amount by the double count of \$14,510,891 for the CX fund transfer of \$14,510,891 to the Children and Families Set-Aside Fund. Also add in the CX underexpenditure amount of (\$3,761,740) for a total of \$554,968,394, which matches Current Expense financial plan expenditures. To reconcile to General Fund financial plan expenditures add in Children and Families Set-Aside and Inmate Welfare. Sales Tax contingency is ignored. General Fund total expenditures is \$575,943,062, which matches financial plan general fund expenditures. General fund pie chart adds back underexpenditures which totals \$579,943,062 for a total rounded piechart of \$580 Million.

**This table restates Current Expense and Criminal Justice for 2004.

2004 Expenditures and Encumbrances by Fund

Fund	Fundname Appropriation Unit	2004 Actual Expenditures & Encumbrances
0010	Current Expense	
	0010 County Council	5,363,636
	0020 Council Administration	6,883,524
	0030 Hearing Examiner	400,978
	0040 Council Auditor	965,182
	0050 Ombudsman/Tax Advisor	755,523
	0060 King County Civic Television	630,533
	0070 Board of Appeals	518,293
	0110 County Executive	271,615
	0120 Office of the Executive	2,872,761
	0140 Office of Management and Budget	4,406,459
	0150 Finance - CX	2,471,442
	0180 Business Relations and Economic Development	2,255,536
	0200 Sheriff	103,463,868
	0205 Drug Enforcement Forfeits	619,345
	0401 Office of Emergency Management	1,021,915
	0417 Executive Services Administration	1,772,764
	0420 Human Resources Management	6,630,831
	0437 Cable Communications	178,768
	0440 Property Services	2,273,197
	0450 Facilities Management--CX	1,647,086
	0470 Records, Elections & Licensing Services	20,334,183
	0500 Prosecuting Attorney	43,181,108
	0501 Prosecuting Attorney Antiprofitteering	152
	0510 Superior Court	32,872,566
	0530 District Court	19,015,134
	0540 Judicial Administration	15,037,411
	0610 State Auditor	619,077
	0630 Boundary Review Board	235,689
	0650 Memberships & Dues	473,438
	0654/5 Designated for Contingencies	3,920,150
	0656 Internal Support	7,968,973
	0670 Assessments	17,419,914
	0694 Human Service Transfers	16,651,005
	0695 General Government Transfers	1,814,432
	0696 Public Health & EMS Transfers	12,785,311
	0697 Physical Environment Transfers	5,623,809
	0699 CIP Transfers	21,282,302
	0820 Jail Health	19,823,805
	0910 Adult & Juvenile Detention	88,106,924
	0934 Community Services	369,795
	0934 Community Services Division	8,557,218
	0950 Public Defense	33,696,551
		481,495,652
0015	Children & Family Set-Aside	
	0680 Children/Family Services Transfers	5,841,497
		5,841,497

2004 Expenditures and Encumbrances by Fund

0016	Inmate Welfare	
0914	Inmate Welfare	1,361,796
		1,361,796
1020	Criminal Justice	
0142	Budget/CJ	184,343
0201	Sheriff/CJ	2,595,423
0502	Prosecuting Attorney/CJ	2,934,559
0512	Superior Court/CJ	1,776,602
0532	District Court/CJ	1,179,661
0542	Judicial Administration/CJ	490,215
0693	Transfer to Other Funds/CJ	207,164
0912	Adult & Juvenile Detention/CJ	6,199,537
0932	Human Services/CJ	747,756
0652	Salary & Wage Contingency/CJ	12,500
0952	Public Defense/CJ	24,045
		16,351,805
1030	Road	
0730	Roads	65,310,201
0734	Roads Construction Transfer	29,788,813
		95,099,014
1040	Solid Waste Post-Closure Landfill Maintenance	
0715	Solid Waste Post-Closure Landfill Maintenance	7,060,557
		7,060,557
1050	River Improvement	
0740	River Improvement	4,262,146
		4,262,146
1060	Veterans Relief Services	
0480	Veterans Services	1,877,935
		1,877,935
1070	Developmental Disabilities	
0920	Developmental Disabilities	
0935	Community & Human Services, Admin.	16,883,265
		16,883,265
1090	Recorder's O & M	
0471	Recorder's O&M	1,092,636
		1,092,636
1110	E-911	
0431	Enhanced-911	15,527,798
		15,527,798
1120	Mental Health	
0924	MHCADS/Mental Health	89,461,315
		89,461,315
1170	Arts and Cultural Development	
0301	Cultural Development	8,867,871
		8,867,871

2004 Expenditures and Encumbrances by Fund

1190	Emergency Medical Services	
0830	Emergency Medical Services (EMS)	36,826,795
		36,826,795
1210	Water and Land Resources	
0741	Water & Land Resources (SWM)	44,311,693
		44,311,693
1220	AFIS	
0208	Automated Fingerprint Identification System	14,687,655
		14,687,655
1260	Alcoholism & Substance Abuse	
0960	MHCADS/Alcoholism & Substance Abuse	19,059,244
1280	Local Hazardous Waste	
0860	Local Hazardous Waste	11,548,312
		11,548,312
1290	Youth Sports Facilities Grants	
0355	Youth Sports Facilities Grant	864,889
		864,889
1311	Noxious Weed Control Program	
0384	Noxious Weed Control Program	975,650
		975,650
1340	Development & Environmental Services	
0325	Development & Environmental Svcs. (DDES)	28,250,137
		28,250,137
1351	Logan/Knox Settlement	
1351	Logan/Knox Settlement Fund	1,904
		1,904
1451	Parks 2004 Levy	
1451	Parks & Recreation	17,960,691
		17,960,691
1371	Clark Contract Administration	
0071	Clark Contract Administration	554,201
		554,201
1391	Risk Abatement	
0091	Risk Abatement	7,633,033
		7,633,033
1800	Public Health	
0800	Public Health	178,043,062
		178,043,062
1820	Inter-County River Improvements	
0760	Inter-County River Improvement	12,184
		12,184
2240	Work Training Program	
0936	Youth Employment	13,505,406
		13,505,406

2004 Expenditures and Encumbrances by Fund

4040	Solid Waste	
	0381 Natural Resources Administration	4,487,264
	0720 Solid Waste	91,153,642
		95,640,906
4290	Airport	
	0710 Airport	11,266,773
		11,266,773
4501	Radio Communications Operations	
	0213 Radio Communication Services (800 MHz)	2,311,673
		2,311,673
4531	I-NET Operating	
	0490 I-NET Operations	1,496,269
		1,496,269
4610	Water Quality	
	4000m Waste Water Treatment	82,778,104
	4999m Waste Water Treatment Debt Service	107,081,951
		189,860,055
4640	Public Transportation	
	5000m Transit	403,831,114
	5010m DOT Director's Office	4,056,874
	5002m Transit Revenue Vehicle Replacement	116,668,763
		524,556,751
5420	Safety & Workers Compensation	
	0666 Safety & Claims Management	26,704,475
		26,704,475
5441	Water Pollution Control Equipment	
	0137 Wastewater Equipment Rental & Revolving	1,923,644
		1,923,644
5450	Financial Services	
	0130 Finance--Internal Service Fund	26,535,812
		26,535,812
5481	Geographic Information Systems	
	3180m Geographic Information Systems (GIS)	3,082,059
		3,082,059
5500	Employee Benefits	
	0429 Employee Benefits	142,245,676
		142,245,676
5511	Facilities Management	
	0601 Facilities Management Internal Service Fund	32,706,580
		32,706,580
5520	Insurance	
	0154 Risk Management	29,798,012
		29,798,012
5531	Information & Telecommunication - Data Processing	
	0432 ITS--Technology Services	23,980,766
		23,980,766

2004 Expenditures and Encumbrances by Fund

5532	Information & Telecommunication - Telecommunication	
0433	ITS--Telecommunications	2,248,344
		2,248,344
5534	Office of Information Resource Management	
0554	Office of Information Resource Management	1,024,649
		1,024,649
5570	Equipment Rental & Replacement	
0750	Equipment Repair & Replacement (ER&R)	8,916,711
		8,916,711
5580	Motor Pool	
0780	Motor Pool	9,572,896
		9,572,896
5600	Printing and Graphic Arts Services	
0415	ITS-Printing & Graphic Arts	3,416,261
		3,416,261
8400	Limited GO Bond Redemption	
0465	Limited G. O. Bond Redemption	128,905,846
		128,905,846
8500	Unlimited GO Bond Redemption	
0466	Unlimited G. O. Bond Redemption	38,448,874
		38,448,874
8510	Stadium GO Bond Redemption	
0467	Stadium G. O. Bond Redemption	2,211,976
		2,211,976
	Grand Total:	2,432,485,817

Does not include Capital Improvement Program

Source: 2004 Comprehensive Annual Financial Report (CAFR)

Expenditure Schedules

**Expenditures by Program Area, Appropriation Unit
Current Expense Fund (CX)**

PROGRAM AREA/APPROPRIATION	2004 Adopted	2005 Adopted	2006 Proposed	Amount of Change	Percent Change
General Government					
Board of Appeals	533,019	562,312	615,391	53,079	9.4%
Boundary Review Board	232,106	256,827	282,501	25,674	10.0%
Business Rel & Econ Development	2,262,440	1,944,795	1,941,615	(3,180)	-0.2%
Cable Communications	316,905	198,782	202,600	3,818	1.9%
Council Administration	6,893,209	7,202,024	7,700,303	498,279	6.9%
Council Auditor	1,195,234	1,217,845	1,328,300	110,455	9.1%
County Assessor	16,898,902	17,825,068	18,489,708	664,640	3.7%
County Council	5,679,506	5,856,968	5,583,978	(272,990)	-4.7%
County Executive	277,993	282,885	291,113	8,228	2.9%
Executive Services - Administration	1,832,830	2,105,491	2,193,719	88,228	4.2%
Finance CX	2,471,442	2,838,137	3,220,699	382,562	13.5%
General Government CX Transfer	1,710,505	1,426,426	989,952	(436,474)	-30.6%
Hearing Examiner	575,496	595,521	721,868	126,347	21.2%
Human Resources Management	6,805,531	7,662,330	8,116,339	454,009	5.9%
King County Civic Television	581,527	614,462	636,507	22,045	3.6%
Memberships and Dues	473,441	497,052	498,005	953	0.2%
Office of Management and Budget	5,100,084	5,989,194	6,119,290	130,096	2.2%
Office of the Executive	3,084,904	3,099,543	3,278,879	179,336	5.8%
Ombudsman/Tax Advisor	793,391	766,020	845,432	79,412	10.4%
Property Services	2,435,264	2,603,046	2,769,223	166,177	6.4%
Records, Elections, and Licensing Svcs	21,082,257	20,657,805	22,779,106	2,121,301	10.3%
State Auditor	622,512	637,316	667,278	29,962	4.7%
Total General Government	81,858,498	84,839,849	89,271,806	4,431,957	5.2%
Parks and DDES					
Parks and DDES Transfer	5,658,086	5,775,121	5,864,077	88,956	1.5%
Total Parks and DDES	5,658,086	5,775,121	5,864,077	88,956	1.5%
Health and Human Services					
Community Services	748,624	-	-	-	N/A
Human Services CX Transfers	15,984,596	20,103,397	19,716,341	(387,056)	N/A
Public Health & EMS Transfer	12,796,475	13,910,358	19,598,135	5,687,777	40.9%
Total Health and Human Services	29,529,695	34,013,755	39,314,476	5,300,721	15.6%
Law, Safety and Justice					
Adult And Juvenile Detention	95,247,109	97,906,164	102,389,488	4,483,324	4.6%
District Court	20,269,146	21,336,387	21,842,254	505,867	2.4%
Drug Enforcement Forfeits	620,799	634,539	641,012	6,473	1.0%
Office of Emergency Mangement	1,129,350	1,251,777	1,391,093	139,316	11.1%
Facilities Management--CX	1,715,071	2,013,425	2,246,889	233,464	11.6%
Jail Health Services	19,750,456	19,693,952	22,595,628	2,901,676	14.7%
Judicial Administration	15,397,222	15,680,238	17,172,534	1,492,296	9.5%
Prosecuting Attorney Antiprofitteering	100,088	119,897	119,897	-	0.0%
Prosecuting Attorney	45,957,856	47,621,663	51,373,545	3,751,882	7.9%
Office of the Public Defender	32,966,919	32,119,830	35,922,669	3,802,839	11.8%
Sheriff	104,827,505	110,097,778	115,302,678	5,204,900	4.7%
Superior Court	34,858,138	36,219,504	39,923,269	3,703,765	10.2%
Total Law, Safety and Justice	372,839,659	384,695,154	410,920,956	26,225,802	6.8%
Other Agencies					
CX Fund Transfers	21,127,962	17,253,088	15,747,061	(1,506,027)	N/A
Executive Contingency	2,000,000	2,000,000	2,000,000	-	0.0%
Internal Support	8,454,282	5,230,934	8,079,649	2,848,715	54.5%
Salary and Wage Contingency	3,800,000	2,943,000	2,043,000	(900,000)	-30.6%
Total Other Agencies	35,382,244	27,427,022	27,869,710	442,688	1.6%
Total Current Expense Fund	525,268,182	536,750,901	573,241,025	36,490,124	6.8%

**Expenditures by Program Area, Appropriation Unit
Non-Current Expense Funds**

Program Area Appropriation	2004 Adopted	2005 Adopted	2006 Proposed	Amount of Change	Percent Change
General Government					
DES IT Equipment Replacement	-	-	448,447	448,447	N/A
Employee Benefits	157,203,579	165,262,599	171,858,388	6,595,789	4.0%
Facilities Management Internal Service	34,376,738	35,665,277	38,177,866	2,512,589	7.0%
Finance and Business Operations	27,562,563	28,125,286	28,548,363	423,077	1.5%
I-Net Operations	1,720,680	2,705,620	2,872,677	167,057	6.2%
ITS - Printing and Graphic Arts	3,630,347	3,644,711	3,373,369	(271,342)	-7.4%
ITS--Technology Services	23,651,628	24,764,091	27,006,881	2,242,790	9.1%
ITS--Telecommunications	2,273,491	1,798,461	2,015,721	217,260	12.1%
Office of Information Resources Management	1,377,579	1,918,041	1,998,798	80,757	4.2%
Radio Communication Services (800 MHz)	2,470,176	2,596,690	2,704,321	107,631	4.1%
Recorder's Operations and Maintenance	1,169,780	1,100,091	2,415,736	1,315,645	119.6%
Risk Management	26,042,896	20,002,247	28,366,391	8,364,144	41.8%
Safety and Claims Management	25,081,714	30,518,588	33,474,165	2,955,577	9.7%
Sales Tax Reserve Contingency	3,920,150	4,171,491	4,504,569	333,078	8.0%
Total General Government	310,481,321	322,273,193	347,765,692	25,492,499	7.9%
Health and Human Services					
Children/Family Services	15,695,025	19,984,454	19,636,657	(347,797)	-1.7%
Community and Human Services Administration	1,349,417	1,736,898	2,003,617	266,719	15.4%
Developmental Disabilities	17,595,219	19,944,215	20,691,490	747,275	3.7%
Dislocated Worker Program Administration	10,631,620	6,922,753	6,874,859	(47,894)	-0.7%
Emergency Medical Services	36,232,328	38,045,983	42,786,983	4,741,000	12.5%
Federal Housing and Community Development	20,226,461	20,611,473	18,888,190	(1,723,283)	-8.4%
Local Hazardous Waste	12,519,878	11,418,697	11,852,666	433,969	3.8%
MHCADS - Alcoholism and Substance Abuse	18,379,361	23,567,682	24,956,068	1,388,386	5.9%
MHCADS - Mental Health	94,700,094	101,495,959	100,540,766	(955,193)	-0.9%
Public Health	181,809,830	184,367,348	184,598,888	231,540	0.1%
Veterans Services	2,089,737	2,482,976	2,434,136	(48,840)	-2.0%
Total Health and Human Services	411,228,970	430,578,438	435,264,320	4,685,882	1.1%
Law, Safety & Justice					
Automated Fingerprint Identification System	11,901,759	12,639,692	12,546,117	(93,575)	-0.7%
Enhanced-911	16,167,848	14,986,856	17,517,622	2,530,766	16.9%
Inmate Welfare - Adult	1,153,223	1,169,285	1,306,011	136,726	11.7%
Inmate Welfare - Juvenile	45,000	32,000	32,000	-	0.0%
Youth Employment	7,408,613	7,718,679	7,866,463	147,784	1.9%
Total Law, Safety and Justice	36,676,443	36,546,512	39,268,213	2,721,701	7.4%
Physical Environment					
Airport	11,287,595	10,860,027	11,461,961	601,934	5.5%
Development and Environmental Services	30,940,462	29,846,796	31,095,995	1,249,199	4.2%
DOT Director's Office	4,393,675	4,843,533	5,119,459	275,926	5.7%
Equipment Rental and Revolving	10,535,780	10,987,809	9,851,537	(1,136,272)	-10.3%
Geographical Information Systems	3,398,884	3,531,863	3,730,472	198,609	5.6%
Inter-County River Improvement	48,849	124,925	52,985	(71,940)	-57.6%
Motor Pool Equipment Rental and Revolving	9,099,399	10,019,005	9,938,375	(80,630)	-0.8%
Natural Resources and Parks Administration	4,857,224	4,509,975	4,832,811	322,836	7.2%
Noxious Weed Control Program	1,097,324	1,172,602	1,258,075	85,473	7.3%
Parks and Recreation	19,356,220	20,534,400	20,788,336	253,936	1.2%
River Improvement	4,454,083	4,199,573	4,088,312	(111,261)	-2.6%
Roads	63,955,707	66,439,373	70,801,054	4,361,681	6.6%
Rural Drainage	4,477,848	4,331,854	21,806,322	17,474,468	403.4%
Solid Waste	86,024,853	84,945,087	91,189,290	6,244,203	7.4%
Solid Waste Post-Closure Landfill Maintenance	6,416,590	3,148,029	4,682,643	1,534,614	48.7%
Stormwater Decant Program	514,818	517,355	527,868	10,513	2.0%
Transit	405,237,968	431,957,411	464,051,887	32,094,476	7.4%
Transit Revenue Vehicle Replacement	13,270,763	9,321,375	2,837,421	-	0.0%
Wastewater Treatment	84,640,000	86,860,000	92,510,805	5,650,805	6.5%
Wastewater Equipment Rental and Revolving	2,322,418	2,565,461	2,524,588	(40,873)	-1.6%
Water and Land Resources	39,467,670	39,827,171	26,941,497	(12,885,674)	-32.4%
Youth Sports Facilities Grant	654,451	934,490	1,061,485	126,995	13.6%
Total Physical Environment	806,452,581	831,478,114	881,153,178	49,675,064	6.0%

**Expenditures by Program Area, Appropriation Unit
Non-Current Expense Funds**

Other Agencies					
Airport Construction Transfer	-	1,520,260	270,000	(1,250,260)	N/A
Cultural Development Authority	7,230,988	7,376,816	9,152,880	1,776,064	24.1%
Grants	24,888,668	21,881,922	23,395,519	1,513,597	6.9%
LLEBG FFY 2003 Grant	398,623	-	-	-	N/A
LLEBG FFY 2004 Grant	-	174,416	-	(174,416)	-100.0%
Byrne Justice Assistance FFY 05 Grant	-	-	360,000	360,000	N/A
OMB/ITS Class Comp	-	3,872,683	-	(3,872,683)	N/A
OMB/Covey Lawsuit Admin	7,557,500	-	-	-	N/A
OMB/Duncan/Roberts Lawsuit Administration	23,900,000	18,000,000	600,000	(17,400,000)	N/A
OMB/Dupuis Lawsuit Admin	1,668,000	-	-	-	N/A
PERs Liability	1,600,000	1,600,000	1,600,000	-	0.0%
Public Transportation CIP Transfer	(63,161,806)	(70,617,000)	-	70,617,000	-100.0%
Roads Construction Transfer	29,788,813	32,446,323	33,234,722	788,399	2.4%
Total Other Agencies	33,870,786	16,255,420	68,613,121	52,357,701	322.1%
Debt Service					
Limited G.O. Bond Redemption	125,270,279	131,871,975	154,081,650	22,209,675	16.8%
Stadium G.O. Bond Redemption	2,211,976	2,217,162	2,213,150	(4,012)	-0.2%
Unlimited G.O. Bond Redemption	43,001,224	43,475,972	47,464,724	3,988,752	9.2%
Wastewater Treatment Debt Service	110,082,000	120,492,000	129,953,011	9,461,011	7.9%
Total Debt Service	280,565,479	298,057,109	333,712,535	35,655,426	12.0%
Capital Improvement Program					
General Gov't Capital Improvement Program	229,741,612	290,905,715	261,581,946	(29,323,769)	-10.1%
Major Maintenance Capital Improvement Program	9,565,224	11,990,306	10,916,918	(1,073,388)	-9.0%
Roads Capital Improvement Program	49,067,000	58,220,000	44,352,000	(13,868,000)	-23.8%
Surface Water Capital Improvement Program	10,066,980	13,236,080	13,272,083	36,003	0.3%
Wastewater Treatment Capital Improvement Program	302,971,894	567,418,747	363,974,361	(203,444,386)	-35.9%
Solid Waste Capital Improvement Program	-	-	22,123,842	22,123,842	N/A
CIP Transfers to Operating	-	-	72,205,806	72,205,806	N/A
Total Capital Improvement	601,412,710	941,770,848	788,426,956	(153,343,892)	-16.3%
Total Non-Current Expense Funds	2,480,688,290	2,876,959,634	2,894,204,015	20,486,358	0.7%
TOTAL ALL FUNDS	3,005,956,472	3,413,710,535	3,467,445,040	53,734,505	1.6%

2006 Proposed Budgets by Size of Appropriation Unit

Appropriation	2006 Expenditures	2006 Revenues	2006 FTEs	Percent of Category Budget
Operating Budgets				
Transit	464,051,887	395,108,113	3,775.10	19.79%
Public Health	184,598,888	184,602,994	1,263.77	7.87%
Employee Benefits	171,858,388	166,891,318	8.00	7.33%
Sheriff	115,302,678	49,591,353	1,001.00	4.92%
Adult and Juvenile Detention	102,389,488	19,277,911	936.86	4.37%
MHCADS - Mental Health	100,540,766	101,456,717	78.25	4.29%
Wastewater Treatment	92,510,805	250,086,992	598.70	3.94%
Solid Waste	91,189,290	84,951,722	409.80	3.89%
Roads	70,801,054	103,997,968	577.21	3.02%
Prosecuting Attorney	51,373,545	16,269,158	511.10	2.19%
Emergency Medical Services	42,786,983	38,980,607	107.54	1.82%
Superior Court	39,923,269	3,837,469	390.45	1.70%
Facilities Management Internal Service	38,177,866	38,929,010	295.26	1.63%
Office of the Public Defender	35,922,669	3,323,179	20.75	1.53%
Safety and Claims Management	33,474,165	38,128,739	27.00	1.43%
Roads Construction Transfer	33,234,722	-	-	1.42%
Development and Environmental Services	31,095,995	30,004,277	234.50	1.33%
Finance and Business Operations	28,548,363	27,603,202	214.80	1.22%
Risk Management	28,366,391	24,828,408	21.00	1.21%
ITS--Technology Services	27,006,881	26,581,387	147.00	1.15%
Water and Land Resources	26,941,497	27,225,072	206.92	1.15%
MHCADS - Alcoholism and Substance Abuse	24,956,068	24,672,255	51.40	1.06%
Grants	23,395,519	23,395,519	74.96	1.00%
Records, Elections and Licensing Services	22,779,106	27,733,083	167.33	0.97%
Jail Health Services	22,595,628	532,938	154.62	0.96%
District Court	21,842,254	12,106,552	230.35	0.93%
Rural Drainage	21,806,322	21,253,506	112.90	0.93%
Parks and Recreation	20,788,336	20,617,815	150.06	0.89%
Developmental Disabilities	20,691,490	20,143,679	18.75	0.88%
Human Services CX Transfers	19,716,341	-	-	0.84%
Public Health and Emergency Medical Services CX Transfers	19,598,135	-	-	0.84%
Federal Housing and Community Development	18,888,190	18,888,190	33.50	0.81%
Assessments	18,489,708	125,000	229.00	0.79%
Enhanced-911	17,517,622	15,607,160	10.00	0.75%
Judicial Administration	17,172,534	10,368,799	214.50	0.73%
CIP CX Transfers	15,747,061	-	-	0.67%
Automated Fingerprint Identification System	12,546,117	311,504	89.00	0.53%
Children and Family Set-Aside - Community Services Division	11,950,200	893,193	23.50	0.51%
Local Hazardous Waste	11,852,666	11,841,040	-	0.51%
Airport	11,461,961	10,739,633	48.00	0.49%
Motor Pool Equipment Rental and Revolving	9,938,375	9,164,658	21.00	0.42%
Equipment Rental and Revolving	9,851,537	8,174,411	55.00	0.42%
Transit Revenue Vehicle Replacement	2,837,421	22,454,579	-	0.12%
Cultural Development Authority	9,152,880	9,152,880	-	0.39%
Human Resources Management	8,116,339	57,949	67.50	0.35%
Internal Support	8,079,649	75,000	-	0.34%
Youth Employment	7,866,463	7,869,732	55.58	0.34%
Council Administration	7,700,303	-	57.00	0.33%
Dislocated Worker Program Administration	6,874,859	7,077,542	52.00	0.29%
Office of Management and Budget	6,119,290	-	44.00	0.26%
Physical Environment CX Transfers	5,864,077	-	-	0.25%
County Council	5,583,978	-	60.00	0.24%
DOT Director's Office	5,119,459	1,753,207	33.00	0.22%
Natural Resources and Parks Administration	4,832,811	4,832,811	29.60	0.21%
Solid Waste Post-Closure Landfill Maintenance	4,682,643	1,003,730	1.00	0.20%
Sales Tax Reserve Contingency	4,504,569	4,504,569	-	0.19%
River Improvement	4,088,312	3,935,984	11.50	0.17%
Children and Family Set-Aside Transfers to Public Health	3,981,047	-	-	0.17%
Geographical Information Systems	3,730,472	3,758,755	31.00	0.16%
ITS - Printing and Graphic Arts	3,373,369	3,482,161	16.00	0.14%
Office of the Executive	3,278,879	-	25.00	0.14%

2006 Proposed Budgets by Size of Appropriation Unit

Appropriation	2006 Expenditures	2006 Revenues	2006 FTEs	Percent of Category Budget
Finance - CX	3,220,699	423,947,239	-	0.14%
I-Net Operations	2,872,677	2,989,379	9.00	0.12%
Property Services	2,769,223	11,410,736	28.00	0.12%
Radio Communication Services (800 MHz)	2,704,321	3,454,518	14.00	0.12%
Wastewater Equipment Rental and Revolving	2,524,588	2,090,096	-	0.11%
Veterans Services	2,434,136	2,221,514	7.00	0.10%
Recorder's Operations and Maintenance	2,415,736	2,133,250	8.50	0.10%
Facilities Management--CX	2,246,889	-	33.40	0.10%
Executive Services - Administration	2,193,719	25,000	18.50	0.09%
Salary and Wage Contingency	2,043,000	-	-	0.09%
ITS--Telecommunications	2,015,721	2,006,021	8.00	0.09%
Community and Human Services Administration	2,003,617	1,886,231	12.00	0.09%
Executive Contingency	2,000,000	-	-	0.09%
Office of Information Resources Management	1,998,798	1,777,756	9.00	0.09%
Office of Business Relations and Economic Development	1,941,615	22,858	14.00	0.08%
Children and Family Set-Aside Transfers to Work Training Proj	1,709,258	-	-	0.07%
PERs Liability	1,600,000	-	-	0.07%
Office of Emergency Management	1,391,093	505,000	6.00	0.06%
Council Auditor	1,328,300	-	11.00	0.06%
Inmate Welfare - Adult	1,306,011	1,250,000	-	0.06%
Noxious Weed Control Program	1,258,075	1,022,666	11.36	0.05%
Children and Family Set-Aside Transfers to Housing Opportuni	1,216,559	-	-	0.05%
Youth Sports Facilities Grant	1,061,485	750,250	1.00	0.05%
General Government CX Transfers	989,952	-	-	0.04%
Ombudsman/Tax Advisor	845,432	-	9.00	0.04%
Children and Family Set-Aside Transfers for Community and H	779,593	-	-	0.03%
Hearing Examiner	721,868	-	5.00	0.03%
State Auditor	667,278	-	-	0.03%
Drug Enforcement Forfeits	641,012	691,097	2.00	0.03%
King County Civic Television	636,507	-	7.00	0.03%
Board of Appeals	615,391	-	4.00	0.03%
OMB/Duncan/Roberts Lawsuit Administration	600,000	-	-	0.03%
Stormwater Decant Program	527,868	589,890	-	0.02%
Memberships and Dues	498,005	-	-	0.02%
DES IT Equipment Replacement	448,447	620,759	-	0.02%
Byrne Justice Assistance FFY 05 Grant	360,000	360,000	-	0.02%
County Executive	291,113	-	2.00	0.01%
Boundary Review Board	282,501	2,500	2.00	0.01%
Airport Construction Transfer	270,000	-	-	0.01%
Cable Communications	202,600	3,450,000	1.00	0.01%
Prosecuting Attorney Antiprofitteering	119,897	-	-	0.01%
Inter-County River Improvement	52,985	51,005	-	0.00%
Inmate Welfare - Juvenile	32,000	32,000	-	0.00%
Children and Family Set-Aside - Solid Waste Revenue	-	18,721,208	-	0.00%
Total Operating Budgets	2,345,305,549	2,420,214,403	13,214.82	100.00%
Debt Service Budgets				
Limited G.O. Bond Redemption	154,081,650	141,263,461	-	46.17%
Wastewater Treatment Debt Service	129,953,011	-	-	38.94%
Unlimited G.O. Bond Redemption	47,464,724	46,790,520	-	14.22%
Stadium G.O. Bond Redemption	2,213,150	2,547,000	-	0.66%
Total Debt Service Budgets	333,712,535	190,600,981	-	100.00%
Capital Improvement Program Budgets				
Wastewater Treatment Capital Improvement Program	363,974,361	363,974,361	-	46.16%
Capital Improvement Program	261,581,946	261,626,946	-	33.18%
CIP Transfers to Operating	72,205,806	72,205,806	-	9.16%
Roads Capital Improvement Program	44,352,000	44,352,000	-	5.63%
Solid Waste Capital Improvement Program	22,123,842	22,123,842	-	2.81%
Surface Water Capital Improvement Program	13,272,083	13,272,083	-	1.68%
Major Maintenance Capital Improvement Program	10,916,918	10,916,918	-	1.38%
Total Capital Improvement Budgets	788,426,956	788,471,956	-	100.00%
Total King County	3,467,445,040	3,399,287,340	13,214.82	

FTEs Schedules

King County FTEs

					2006	Change	%
All Funds	2002	2003	2004	2005	Proposed	over 2002	Change over 2002
General Government	1,501	1,457	1,461	1,472	1,518	17	1.1%
Physical Environment	6,445	6,308	6,221	6,253	6,308	(137)	(2.1%)
Health & Human Services	1,865	1,789	1,636	1,691	1,709	(156)	(8.4%)
Law, Safety & Justice	3,553	3,497	3,672	3,638	3,680	127	3.6%
Total	13,364	13,051	12,989	13,054	13,215	(149)	(1.1%)

					2006	Change	%
Current Expense Fund Only	2002	2003	2004	2005	Proposed	over 2002	Change over 2002
General Government	765	730	733	738	751	(14)	(1.8%)
Parks (Physical Environment)	238	154	-	-	-	(238)	(100.0%)
Health & Human Services	28	20	-	-	-	(28)	(100.0%)
Law, Safety & Justice	3,233	3,174	3,348	3,457	3,501	268	8.3%
Total	4,265	4,078	4,081	4,195	4,252	(12)	(.3%)

All Funds above include Current Expense FTEs.

Current Expense Fund does not include Criminal Justice Fund FTEs in previous years.

Parks and Health & Human Services moved to Non-Current Expense Funds

Source: 2006 Essbase Budget Development System

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit
Current Expense Fund**

Program Area/ Appropriation Unit	2004 Adopted	2005 Adopted	2006 Proposed	FTE	
				Change 2006-2005	% Change 2006-2005
General Government					
Assessments	229.00	229.00	229.00	-	0.00%
Board of Appeals	4.00	4.00	4.00	-	0.00%
Boundary Review Board	2.00	2.00	2.00	-	0.00%
Cable Communications	2.00	2.00	1.00	(1.00)	-50.00%
Council Administration	57.00	57.00	57.00	-	0.00%
Council Auditor	11.00	11.00	11.00	-	0.00%
County Council	64.00	64.00	60.00	(4.00)	-6.25%
County Executive	2.00	2.00	2.00	-	0.00%
Executive Services - Administration	17.00	18.00	18.50	0.50	2.78%
Hearing Examiner	5.00	5.00	5.00	-	0.00%
Human Resources Management	63.50	67.50	67.50	-	0.00%
King County Civic Television	7.00	7.00	7.00	-	0.00%
Office of Business Relations and Economic Development	16.50	14.00	14.00	-	0.00%
Office of Management and Budget	41.00	41.00	44.00	3.00	7.32%
Office of the Executive	24.00	25.00	25.00	-	0.00%
Ombudsman/Tax Advisor	9.00	9.00	9.00	-	0.00%
Property Services	28.00	28.00	28.00	-	0.00%
Records, Elections and Licensing Services	151.38	152.33	167.33	15.00	9.85%
Total General Government	733.38	737.83	751.33	13.50	1.83%
Law, Safety and Justice					
Adult and Juvenile Detention	937.86	928.17	936.86	8.69	0.94%
District Court	229.35	232.35	230.35	(2.00)	-0.86%
Drug Enforcement Forfeits	2.00	2.00	2.00	-	0.00%
Facilities Management--CX	33.40	33.40	33.40	-	0.00%
Jail Health Services	153.60	153.27	154.62	1.35	0.88%
Judicial Administration	213.00	203.00	214.50	11.50	5.67%
Office of Emergency Management	5.00	5.00	6.00	1.00	20.00%
Office of the Public Defender	25.50	24.00	20.75	(3.25)	-13.54%
Prosecuting Attorney	505.10	493.85	511.10	17.25	3.49%
Sheriff	998.00	998.00	1,001.00	3.00	0.30%
Superior Court	383.75	383.95	390.45	6.50	1.69%
Total Law, Safety & Justice	3,486.56	3,456.99	3,501.03	44.04	1.27%
Total Current Expense Fund	4,219.94	4,194.82	4,252.36	57.54	1.37%

Does not include Term Limited Positions, Extra-Help, Nor Overtime Positions

**Full Time Equivalents Positions (FTEs) by Program Area, Appropriation Unit
Non-Current Expense and Non-Criminal Justice Funds**

Program Area/Appropriation Unit	2004 Adopted	2005 Adopted	2006 Proposed	FTE Change 2006-2005	% Change 2006-2005
General Government					
Employee Benefits	7.00	8.00	8.00	-	0.0%
Facilities Management Internal Service	281.25	282.62	295.26	12.64	4.5%
Finance and Business Operations	209.00	211.00	214.80	3.80	1.8%
Geographical Information Systems	31.00	31.00	31.00	-	0.0%
Grants	74.96	75.72	74.96	(0.76)	-1.0%
I-Net Operations	7.00	7.00	9.00	2.00	28.6%
ITS - Printing and Graphic Arts	18.00	18.00	16.00	(2.00)	-11.1%
ITS--Technology Services	135.50	137.00	147.00	10.00	7.3%
ITS--Telecommunications	8.00	8.00	8.00	-	0.0%
Office of Information Resources Management	6.00	7.00	9.00	2.00	28.6%
Radio Communication Services (800 MHz)	14.00	14.00	14.00	-	0.0%
Recorder's Operations and Maintenance	6.50	6.50	8.50	2.00	30.8%
Risk Management	20.50	20.50	21.00	0.50	2.4%
Safety and Claims Management	27.00	27.00	27.00	-	0.0%
Total General Government Total	845.71	853.34	883.52	30.18	3.5%
Health & Human Services					
Children and Family Set-Aside - Community Services Division	19.06	22.00	23.50	1.50	6.8%
Community and Human Services Administration	10.00	12.00	12.00	-	0.0%
Developmental Disabilities	14.75	18.75	18.75	-	0.0%
Dislocated Worker Program Administration	58.00	58.00	52.00	(6.00)	-10.3%
Emergency Medical Services	98.87	98.87	107.54	8.67	8.8%
Federal Housing and Community Development	37.00	36.00	33.50	(2.50)	-6.9%
MHCADS - Alcoholism and Substance Abuse	45.30	48.30	51.40	3.10	6.4%
MHCADS - Mental Health	80.25	77.25	78.25	1.00	1.3%
Public Health	1,221.74	1,251.41	1,263.77	12.36	1.0%
Veterans Services	7.00	7.00	7.00	-	0.0%
Youth Employment	43.58	55.58	55.58	-	0.0%
Total Health & Human Services Program	1,635.55	1,685.16	1,703.29	18.12	1.1%
Law, Safety & Justice Program					
Automated Fingerprint Identification System	89.00	89.00	89.00	-	0.0%
Enhanced-911	9.00	10.00	10.00	-	0.0%
Total Law, Safety & Justice Program	98.00	99.00	99.00	-	0.0%
Physical Environment					
Airport	52.50	48.00	48.00	-	0.0%
Development and Environmental Services	241.50	235.50	234.50	(1.00)	-0.4%
DOT Director's Office	33.00	33.00	33.00	-	0.0%
Equipment Rental and Revolving	54.00	55.00	55.00	-	0.0%
Motor Pool Equipment Rental and Revolving	21.00	21.00	21.00	-	0.0%
Natural Resources and Parks Administration	28.00	29.00	29.60	0.60	2.1%
Noxious Weed Control Program	6.00	6.00	11.36	5.36	89.3%
Parks and Recreation	159.93	155.01	150.06	(4.95)	-3.2%
River Improvement	11.50	12.50	11.50	(1.00)	-8.0%
Roads	596.70	584.70	577.21	(7.49)	-1.3%
Rural Drainage	0	0	112.90	112.90	
Solid Waste	377.43	404.80	409.80	5.00	1.2%
Solid Waste Post-Closure Landfill Maintenance	0	1.00	1.00	-	0.0%
Transit	3,672.69	3,707.43	3,775.10	67.67	1.8%
Wastewater Treatment	596.60	598.70	598.70	-	0.0%
Water and Land Resources	338.10	329.26	206.92	(122.34)	-37.2%
Youth Sports Facilities Grant	1.00	1.00	1.00	-	0.0%
Total Physical Environment Program	6,189.95	6,221.90	6,276.65	54.75	0.9%
Total Non-Current Expense Funds	8,769.21	8,859.40	8,962.46	103.05	1.2%
TOTAL ALL FUNDS	12,989.15	13,054.22	13,214.82	160.60	1.2%

Revenue Schedules

2006 Revenues and Expenditures By Fund

TITLE	REVENUES	EXPENDITURES	DIFFERENCE
CURRENT EXPENSE FUND	583,352,821	573,241,025	10,111,796
SALES TAX RESERVE CONTINGENCY FUND	4,504,569	4,504,569	-
CHILDREN AND FAMILY SET-ASIDE FUND	19,614,401	19,636,657	(22,256)
INMATE WELFARE FUND	1,282,000	1,338,011	(56,011)
ROAD FUND	104,587,858	104,563,644	24,214
SOLID WASTE POST CLOSURE LANDFILL MAIN	1,003,730	4,682,643	(3,678,913)
RIVER IMPROVEMENT FUND	3,935,984	4,088,312	(152,328)
VETERANS RELIEF SERVICES FUND	2,221,514	2,434,136	(212,622)
DEVELOPMENTAL DISABILITIES FUND	22,029,910	22,695,107	(665,197)
RECORDER'S OPERATION AND MAINTENANCE	2,133,250	2,415,736	(282,486)
E-911 FUND	15,607,160	17,517,622	(1,910,462)
MENTAL HEALTH FUND	101,456,717	100,540,766	915,951
ARTS AND CULTURAL DEVELOPMENT FUND	9,152,880	9,152,880	-
EMERGENCY MEDICAL SERVICE FUND	38,980,607	42,786,983	(3,806,376)
WATER & LAND RES SHARED SVCS FUND	27,225,072	26,941,497	283,575
SWM LOCAL DRAINAGE SVCS FUND	21,253,506	21,806,322	(552,816)
AFIS FUND	311,504	12,546,117	(12,234,613)
ALCOHOLISM AND SUBSTANCE ABUSE FUND	24,672,255	24,956,068	(283,813)
LOCAL HAZARDOUS WASTE FUND	11,841,040	11,852,666	(11,626)
YOUTH SPORTS FACILITIES GRANTS FUND	750,250	1,061,485	(311,235)
NOXIOUS WEED FUND	1,022,666	1,258,075	(235,409)
DEVELOPMENT AND ENVIRONMENTAL SERVIC	30,004,277	31,095,995	(1,091,718)
PERS LIABILITY FUND	-	1,600,000	(1,600,000)
RISK ABATEMENT I FUND	-	600,000	(600,000)
PARKS 2004 LEVY FUND	20,617,815	20,788,336	(170,521)
PUBLIC HEALTH FUND	184,602,994	184,598,888	4,106
INTER-COUNTY RIVER IMPROVEMENT FUND	51,005	52,985	(1,980)
GRANTS FUND	23,395,519	23,395,519	-
BYRNE JUSTICE ASST FFY 05 GRANT	360,000	360,000	-
WORK TRAINING PROGRAM FUND	7,869,732	7,866,463	3,269
DISLOCATED WORKER PROGRAM FUND	7,077,542	6,874,859	202,683
FEDERAL HOUSING AND COMMUNITY DEVELOI	18,888,190	18,888,190	-
SOLID WASTE FUND	89,784,533	96,022,101	(6,237,568)
AIRPORT FUND	10,739,633	11,731,961	(992,328)
RADIO COMMUNICATIONS OPERATIONS FUND	3,454,518	2,704,321	750,197
I-NET OPERATIONS FUND	2,989,379	2,872,677	116,702
WATER QUALITY FUND	250,086,992	222,463,816	27,623,176
PUBLIC TRANSPORTATION FUND	396,861,320	469,171,346	(72,310,026)
TRANSIT REVENUE VEHICLE REPLACEMENT FI	22,454,579	2,837,421	19,617,158
SAFETY AND WORKERS COMPENSATION FUNI	38,128,739	33,474,165	4,654,574
WATER POLLUTION CONTROL EQUIPMENT FUI	2,090,096	2,524,588	(434,492)
FINANCIAL SERVICES FUND	27,603,202	28,548,363	(945,161)
DES IT EQUIPMENT REPLACEMENT FUND	620,759	448,447	172,312
INFORMATION RESOURCE MANAGEMENT FUNI	1,777,756	1,998,798	(221,042)
GEOGRAPHIC INFORMATION SYSTEMS	3,758,755	3,730,472	28,283
EMPLOYEE BENEFITS FUND	166,891,318	171,858,388	(4,967,070)
FACILITIES MANAGEMENT - INTERNAL SERVICE	38,929,010	38,177,866	751,144
INSURANCE FUND	24,828,408	28,366,391	(3,537,983)
INFORMATION AND TELECOMMUNICATION - DA	26,581,387	27,006,881	(425,494)
INFORMATION AND TELECOMMUNICATION - TE	2,006,021	2,015,721	(9,700)
EQUIPMENT RENTAL AND REVOLVING FUND	8,174,411	9,851,537	(1,677,126)
MOTOR POOL EQUIPMENT RENTAL FUND	9,164,658	9,938,375	(773,717)
PRINTING AND GRAPHIC ARTS SERVICES FUNI	3,482,161	3,373,369	108,792
LIMITED G.O. BOND REDEMPTION FUND	141,263,461	154,081,650	(12,818,189)
UNLIMITED G.O. BOND REDEMPTION FUND	46,790,520	47,464,724	(674,204)
STADIUM G.O. BOND REDEMPTION FUND	2,547,000	2,213,150	333,850
CAPITAL IMPROVEMENT PROGRAM FUND	788,471,956	788,426,956	45,000
Total County	3,399,287,340	3,467,445,040	(68,202,700)

Current Expense Revenue Summary

	2004 Adopted	2005 Adopted	2006 Proposed	\$ Change 2006-2005 % Change	
Taxes	312,327,426	328,442,601	363,316,557	34,873,956	10.6%
Licenses & Permits	6,046,253	7,380,384	7,545,549	165,165	2.2%
Federal Grants-Direct	1,959,555	1,893,308	1,259,020	(634,288)	-33.5%
Federal Shared Revenues	60,000	60,000	60,000	-	0.0%
Federal Grants-Indirect	6,734,208	7,951,779	8,168,949	217,170	2.7%
State Grants	2,653,350	2,494,140	2,629,230	135,090	5.4%
State Entitlements	1,407,505	6,559,055	6,993,579	434,524	6.6%
Intergovernmental Payment	56,001,858	53,164,198	55,623,169	2,458,971	4.6%
Charges For Services	84,746,544	89,803,336	96,966,895	7,163,559	8.0%
Fines & Forfeits	9,079,402	8,230,176	7,255,092	(975,084)	-11.8%
Miscellaneous Revenue	14,710,993	13,879,035	33,443,974	19,564,939	141.0%
Other Financing Sources	8,569,224	9,415,887	90,807	(9,325,080)	-99.0%
TOTAL REVENUES	504,296,318	529,273,899	583,352,821	54,078,922	10.2%

All Funds Revenue Summary

	2004 Adopted	2005 Adopted	2006 Proposed	\$ Change	% Change
Taxes	810,477,672	798,565,434	864,654,014	66,088,580	8.3%
Licenses & Permits	24,557,022	25,500,074	24,704,343	(795,731)	-3.1%
Federal Grants-Direct	36,012,144	36,048,518	32,813,722	(3,234,796)	-9.0%
Federal Shared Revenues	1,080,642	1,094,152	1,322,569	228,417	20.9%
Federal Grants-Indirect	87,876,906	85,944,129	92,712,188	6,768,059	7.9%
State Grants	131,252,575	50,890,604	50,605,285	(285,319)	-0.6%
State Shared Revenues	14,687	-	-	-	N/A
State Entitlements	35,673,353	31,754,178	33,751,380	1,997,202	6.3%
Grants From Local Units	797,178	767,704	607,755	(159,949)	-20.8%
Intergovernmental Payment	140,206,810	243,734,780	253,879,880	10,145,100	4.2%
Charges For Services	800,252,718	968,997,287	888,930,072	(80,067,215)	-8.3%
Fines & Forfeits	9,119,402	8,290,176	7,317,592	(972,584)	-11.7%
Miscellaneous Revenue	151,304,244	134,203,969	175,469,212	41,265,243	30.7%
Non Revenue Receipts	7,784,241	7,000,000	7,000,000	-	0.0%
Other Financing Sources	132,006,750	80,571,234	177,047,372	96,476,138	119.7%
Subtotal Operating & Debt Service	2,368,416,344	2,473,362,239	2,610,815,384	137,453,145	5.6%
Capital Project Revenues	581,780,339	890,967,358	788,471,956	(102,495,402)	-11.5%
TOTAL COUNTY REVENUES	2,950,196,683	3,364,329,597	3,399,287,340	34,957,743	1.0%

2006 Revenue by Fund and Account

FUND	FUND NAME	TAXES	LICENSES & PERMITS	INTERGOVERNMENTAL PAYMENT	CHARGES FOR SERVICES	FINES & FORFEITS	MISC. REVENUE	OTHER FINANCING SOURCES	TOTAL REVENUES
0010	CURRENT EXPENSE FUND	363,316,557	7,545,549	74,733,947	96,966,895	7,255,092	33,443,974	90,807	583,352,821
0014	SALES TAX RESERVE CONTINGENCY FUND	3,971,224	-	-	-	-	533,345	-	4,504,569
0015	CHILDREN AND FAMILY SET-ASIDE FUND	3,653,527	-	-	476,110	-	556,790	14,927,974	19,614,401
0016	INMATE WELFARE FUND	-	-	-	-	-	1,282,000	-	1,282,000
1030	ROAD FUND	73,341,624	-	27,535,985	2,961,602	-	384,691	363,956	104,587,858
1040	SOLID WASTE POST CLOSURE LANDFILL MAINTENANCE FUND	-	-	-	-	-	1,003,730	-	1,003,730
1050	RIVER IMPROVEMENT FUND	2,625,009	-	115,000	153,000	-	1,000	1,041,975	3,935,984
1060	VETERANS RELIEF SERVICES FUND	2,221,514	-	-	-	-	-	-	2,221,514
1070	DEVELOPMENTAL DISABILITIES FUND	2,434,447	-	17,077,910	1,690,231	-	60,000	767,322	22,029,910
1090	RECORDER'S OPERATION AND MAINTENANCE FUND	-	-	731,500	1,330,250	-	71,500	-	2,133,250
1110	E-911 FUND	14,624,664	-	-	317,074	-	665,422	-	15,607,160
1120	MENTAL HEALTH FUND	2,431,203	-	94,867,059	2,268,834	-	243,000	1,646,621	101,456,717
1170	ARTS AND CULTURAL DEVELOPMENT FUND	7,729,667	-	-	-	-	10,000	1,413,213	9,152,880
1190	EMERGENCY MEDICAL SERVICE FUND	38,069,889	-	-	4,000	-	463,500	443,218	38,980,607
1210	WATER & LAND RES SHARED SVCS FUND	-	-	1,165,455	25,060,242	-	-	999,375	27,225,072
1211	SWM LOCAL DRAINAGE SVCS FUND	-	-	410,000	20,559,064	2,500	54,200	227,742	21,253,506
1220	AFIS FUND	-	-	-	-	-	311,504	-	311,504
1260	ALCOHOLISM AND SUBSTANCE ABUSE FUND	-	-	19,676,192	1,522,279	-	70,702	3,403,082	24,672,255
1280	LOCAL HAZARDOUS WASTE FUND	-	-	7,304,416	4,504,667	-	31,957	-	11,841,040
1290	YOUTH SPORTS FACILITIES GRANTS FUND	716,438	-	-	-	-	33,812	-	750,250
1311	NOXIOUS WEED FUND	992,000	-	25,000	-	-	5,666	-	1,022,666
1340	DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND	0	6,313,789	206,288	20,245,255	-	250,000	2,988,945	30,004,277
1450	PARKS 2004 LEVY FUND	12,193,777	120,000	42,000	3,145,900	-	2,680,455	2,435,683	20,617,815
1800	PUBLIC HEALTH FUND	-	10,719,405	125,277,743	14,162,244	-	3,177,104	24,266,498	184,602,994
1820	INTER-COUNTY RIVER IMPROVEMENT FUND	51,005	-	-	-	-	-	-	51,005
2140	GRANTS FUND	-	-	-	-	-	23,395,519	-	23,395,519
2157	BYRNE JUSTICE ASST FFY 05 GRANT	-	-	360,000	-	-	-	-	360,000
2240	WORK TRAINING PROGRAM FUND	-	-	5,030,000	-	-	575,000	2,264,732	7,869,732
2241	DISLOCATED WORKER PROGRAM FUND	-	-	6,577,542	-	-	500,000	-	7,077,542
2460	FEDERAL HOUSING AND COMMUNITY DEVELOPMENT FUND	-	-	17,407,942	-	-	1,400,248	80,000	18,888,190
3220	HOUSING OPPORTUNITY FUND	-	-	-	-	-	(3,759,078)	3,759,078	-
4040	SOLID WASTE FUND	-	-	588,286	88,154,360	-	992,620	49,267	89,784,533
4290	AIRPORT FUND	-	-	-	1,515,600	-	9,222,033	2,000	10,739,633
4501	RADIO COMMUNICATIONS OPERATIONS FUND	-	-	-	3,349,518	-	105,000	-	3,454,518
4531	I-NET OPERATIONS FUND	-	-	-	-	-	2,989,379	-	2,989,379
4610	WATER QUALITY FUND	-	-	-	243,884,830	-	6,202,162	-	250,086,992
4640	PUBLIC TRANSPORTATION FUND	262,279,108	-	45,745,664	86,707,276	-	2,129,272	-	396,861,320
4647	TRANSIT REVENUE VEHICLE REPLACEMENT FUND	(656,421)	-	20,000,000	-	-	3,111,000	-	22,454,579
5420	SAFETY AND WORKERS COMPENSATION FUND	-	-	-	37,083,146	-	1,045,593	-	38,128,739
5441	WATER POLLUTION CONTROL EQUIPMENT FUND	-	-	-	-	-	1,947,888	142,208	2,090,096
5450	FINANCIAL SERVICES FUND	-	-	814,800	26,585,702	60,000	142,700	-	27,603,202
5461	DES IT EQUIPMENT REPLACEMENT FUND	-	-	-	620,759	-	-	-	620,759
5471	INFORMATION RESOURCE MANAGEMENT FUND	-	-	-	1,777,756	-	-	-	1,777,756
5481	GEOGRAPHIC INFORMATION SYSTEMS	-	-	-	-	-	3,758,755	-	3,758,755
5500	EMPLOYEE BENEFITS FUND	-	-	-	159,854,367	-	7,036,951	-	166,891,318
5511	FACILITIES MANAGEMENT - INTERNAL SERVICE FUND	-	5,600	-	8,727,032	-	29,405,911	790,467	38,929,010
5520	INSURANCE FUND	-	-	-	-	-	24,828,408	-	24,828,408
5531	INFORMATION AND TELECOMMUNICATION - DATA PROCESSING	-	-	-	25,545,569	-	135,735	900,083	26,581,387
5532	INFORMATION AND TELECOMMUNICATION - TELECOMMUNICATIONS	-	-	-	1,966,021	-	40,000	-	2,006,021
5570	EQUIPMENT RENTAL AND REVOLVING FUND	-	-	-	882,673	-	6,651,760	639,978	8,174,411
5580	MOTOR POOL EQUIPMENT RENTAL FUND	-	-	-	144,018	-	8,277,684	742,956	9,164,658
5600	PRINTING AND GRAPHIC ARTS SERVICES FUND	-	-	-	3,482,161	-	-	-	3,482,161
8400	LIMITED G.O. BOND REDEMPTION FUND	25,376,632	-	-	3,281,637	-	-	112,605,192	141,263,461
8500	UNLIMITED G.O. BOND REDEMPTION FUND	46,735,150	-	50	-	-	320	55,000	46,790,520
8510	STADIUM G.O. BOND REDEMPTION FUND	2,547,000	-	-	-	-	-	-	2,547,000
3000		-	-	-	-	-	788,471,956	-	788,471,956
Total County Revenues		864,654,014	24,704,343	465,692,779	888,930,072	7,317,592	963,941,168	184,047,372	3,399,287,340